



TARSHI'S POLICY ON THE PROTECTION OF WHISTLEBLOWERS

2023

TARSHI has policies and provisions for mitigating risks and keeping people safe by safeguarding the organisation, our team members, associates, and the people we work with, from harm. Harm may take many forms that include exploitation, harassment, abuse and various kinds of misconduct and/or fraud.

Any issues related to safeguarding may be brought to the notice of a Safeguarding Lead, unless otherwise specified, or as per legal requirement, such as laid out in particular policies, such as in the Anti-Sexual Harassment Policy. Two individuals are designated Safeguarding Leads so that in the absence of either, or in the case that either individual is the subject of, or involved in, a safeguarding issue, the other may be contacted.

A copy of this policy is to be made available to all employees, (whether part-time or full-time), volunteers, interns, and consultants of TARSHI. In the case of staff / ancillary staff members who may not be literate / comfortable with English, key points of policy may be discussed with them by a Safeguarding Lead or a senior team member of TARSHI's Programmes or Administration, Finance and Human Resources department.

As of June 2023, the Safeguarding Leads at TARSHI are:

Veronica George, Chairperson, TARSHI's Board of Directors
vee.george@gmail.com

Prabha Nagaraja, Executive Director, TARSHI
prabha@tarshi.net

1. Objective and Applicability

TARSHI believes in conducting its affairs in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity and ethical behaviour. Any actual or potential violation of these standards would be a matter of serious concern for TARSHI. The objective of this policy is to allow for protected and confidential disclosures, which are serious in nature and to allow for TARSHI to address these concerns, thereby maintaining a high standard of work ethics.

TARSHI seeks to provide a secure avenue to raise concerns regarding any activity that is illegal, dishonest, fraudulent, unethical or otherwise harmful to TARSHI or any of its stakeholders, and to prohibit those in managerial positions from taking any adverse action against those employees who report such practices in good faith. It is applicable to all employees (whether part-time or full-time), volunteers, interns, and consultants of TARSHI, regardless of the nature of their contract, duration of employment or position in the organisation.

2. Definitions

2.1. Whistleblower: This includes any employee (whether part-time or full-time), volunteer, intern, or consultant of TARSHI, regardless of the nature of their contract, duration of employment or position in the organisation, who reports any actual or potential activity that they believe to be illegal, dishonest, fraudulent, unethical or otherwise harmful to TARSHI or any of its stakeholders, and/or makes any confidential disclosure relating to any wrongdoing in TARSHI.

2.2. Adverse Action: The taking of any decision that adversely affects the employment of a Whistleblower/ Whistleblowers, which extends to but is not limited to decisions concerning compensation, promotion, job location, job profile, leave or other conditions of employment of the Whistleblower/s.

3. Policy

Every employee of TARSHI is expected to promptly report to the Safeguarding Lead, any alleged wrongful conduct including, but not limited to:

- an attempt to commit or the commission of an offence under the Prevention of Corruption Act, 1988;
- any other violation of the anti-bribery, fraud and corruption policy;
- an attempt to commit or commission of a criminal offence by an employee or consultant of TARSHI;
- the wilful misuse of power or discretion by an employee, consultant, member of the management or director, causing wrongful loss to TARSHI and causing wrongful gain to that person or a third party;
- the attempt to defraud a funder or donor;
- theft or pilferage of any property or material/assets of TARSHI;
- fraudulent financial reporting, invoicing or record keeping, including under Foreign Contribution Regulation Act, 2010, the Income Tax Act, 1961, and the Societies Registration Act, 1860 .

If an action or activity of the individual who is in the role of a Safeguarding Lead is the subject of the Whistleblower's report, the Whistleblower may then decide to bring the issue to the attention of the second Safeguarding Lead, their supervisor, or any senior staff member of TARSHI, including the ED or a Board member.

The Whistleblower may communicate / report in writing, via email, or initiate conversation with a Safeguarding Lead / their supervisor / ED / Board member, before further processes such as the constitution of the Whistleblower committee. Provision for anonymous reporting has been made and described in Section 7 ahead.

Any violations of or questions on the implementation of this policy must be flagged to the Safeguarding Lead/s. More details are available in the Safeguarding Policy.

4. Duty of the Employer

It shall be the duty of TARSHI to ensure that a Whistleblower will not be subject to any adverse action, i.e., any retaliation or victimisation in any manner for making any disclosure. No manager, director, department head, or any other employee with authority to make or materially influence significant employment decisions shall take or recommend an adverse action against an employee knowingly in retaliation for a disclosure of information, made in good faith, about alleged wrongful conduct.

5. Whistleblower Committee

In case of a report to a Safeguarding Lead, all further processes of investigation will be handled by a Whistleblower committee which may be constituted at the time of such requirement. The members of this committee will be decided in discussion with Governing Board members and senior team members who are not involved, or named, or possibly involved, as per the Whistleblower's initial report.

The Whistleblower Committee shall comprise of the following personnel, and if in case any of the individuals in the positions listed below are the subject of the Whistleblower's report, they will not be committee members. In such case, the Board and senior team members will decide the appropriate constitution of the committee:

- A – Board Chair
- B – A member of the Governing Board
- C – One Member from Senior Management Team
- D – Executive Director
- E - External Representative who is either highly regarded in the sphere of financial accountability or who has a legal background

A Minimum quorum of three people will be required to constitute a meeting of the Whistleblower Committee. One Committee Member shall be designated to represent the committee in all communications.

6. Good Faith

An employee shall be deemed to be communicating in 'good faith' if there is any confidential disclosure of the alleged wrongful conduct, unless it is established that the employee knew or reasonably should have known that the communication about the alleged wrongful conduct is malicious, false or frivolous. If an employee is deemed to be communicating in good faith but their complaint is later found to be lacking in substance, no adverse action shall be taken against such an employee, and they shall not be foreclosed from further whistle-blowing by TARSHI.

7. Roles, Rights and Responsibilities of Whistleblowers

7.1. Though the motivation of a Whistleblower is irrelevant for the consideration of the veracity of the allegations, the Whistleblower must exercise sound judgment to avoid baseless allegations. In the event it comes to the notice of TARSHI that a false disclosure of an alleged wrongful conduct has been made intentionally by a Whistleblower then an

enquiry proceeding will be conducted by the Whistleblower Committee, and it can award a punishment including termination.

7.2. TARSHI strongly discourages the adoption of any unlawful or unethical means by any Whistleblower to gather evidence for any alleged wrongful conduct. Such improper means may itself be considered as an improper activity. In other words, the information that is obtained by the Whistleblower should be obtained in a manner that is legal and ethical.

7.3. Whistleblowers should be open, responsible and transparent in their communications with the members of the Whistleblower Committee or others to whom they make a report of alleged wrongful conduct and shall set forth all known information regarding any reported allegations. The Committee, in turn, will offer the Whistleblower confidentiality and complete protection from any adverse action being taken against them, if deemed to be acting in good faith. Whistleblowers ought to understand that the present policy is aimed at curbing any wrongful conduct, and discourages any misuse of it for any ulterior motives including , destroying another person's reputation.

7.4. Whistleblowers are encouraged to disclose their names when making a disclosure. However, an anonymous complaint may also be made, if a person so chooses. Anonymous complaints may be taken up if they are considered genuine, having regard to the seriousness of the issue raised, the credibility of the concern and the likelihood of confirmation through other sources. However, anonymous Whistleblowers must provide sufficient corroborating evidence to justify the commencement of an investigation. An investigation of unspecified wrongdoing or vague allegations would not be undertaken without verifiable evidence.

7.5. The identity of the Whistleblower or the contents of any of the documents submitted to the Whistleblower Committee by the Whistleblower shall not be disclosed to any third party, except where required under the law or for the purpose of the investigation. Should, however, the Whistleblower themselves choose to disclose their identity to people working for TARSHI or associated with TARSHI in anyway, outside the Whistleblower Committee, or otherwise in the public domain, including on social media, blog posts and WhatsApp groups, there will no longer be an obligation to protect the Whistleblower's identity. All of the above will also apply to any of the Whistleblower's witnesses. If the confidentiality of Whistleblower's identity is breached in any manner by any member of the Whistleblower Committee, then such a member shall face strict disciplinary action, ranging from payment of fine to altered working conditions.

8. Procedures

8.1. For Making a Disclosure and Enquiry Process

- Any person covered by this Policy who has knowledge or is a victim of an alleged wrongful conduct shall make a disclosure to a Safeguarding Lead, preferably in writing, as soon as possible but not later than 30 consecutive calendar days after becoming aware of the same. Provided that the Committee may take note of

disclosure made after 30 days, but not later than 60 days, if it is satisfied that there were reasonable grounds for delay in making such disclosures.

- Employees or any person associated with TARSHI are strongly encouraged to bring to the notice of a Safeguarding Lead any violation covered by this policy, either orally or in writing.
- The Whistleblower Committee constituted for the purpose shall appropriately and expeditiously investigate all disclosures of any alleged wrongful conduct, if it does not appear to be baseless. In this regard, if the allegations appear grave warranting a thorough investigation, the Committee may designate two senior members from amongst themselves to investigate into the matter. The investigation should be completed within 60 days, and may be extended by a maximum period of another 30 days, upon reasons given in writing for such an extension.
- While investigating, they may examine the office records of TARSHI, or have them verified by an independent person. They may also speak to employees or consultants who may be connected to the disclosure or have knowledge about the same.
- The Whistleblower Committee shall complete its enquiry, and submit a written report with its findings and reasons for its findings to the Executive Director and to the Governing Board. A copy of the said report would also be given to the Whistleblower and the person(s) accused of wrongdoing under this Policy.

8.2. Corrective Steps and Disciplinary Action

- Where it is found that the disclosure is accurate, the Whistleblower Committee shall recommend the corrective action to be taken, including informing the appropriate authorities, filing corrected documentation, and the payment of fines (if any), amongst others.
- Where a criminal offence has been found to have occurred, the Whistleblower Committee shall recommend informing the police in accordance with law.
- Where specific persons have been found to be responsible for the alleged wrongful conduct, they shall be subject to disciplinary action, in accordance with the organisational policy, up to and including termination, depending upon the gravity of the conduct.

8.3. For Filing a Complaint by the Whistleblower

- If an adverse action is taken against a Whistleblower who has made a complaint in good faith then, no later than 30 days after the Whistleblower is notified or becomes aware of the adverse action, they may file a written complaint with a Safeguarding Lead and any member(s) of the Governing Board if the employee believes the action was based on their disclosure of alleged wrongful conduct. The Safeguarding Lead, on receipt of such a complaint, shall appoint a senior officer or a Whistleblower Committee of those from the senior management, to examine the complaint. In any such investigation, the burden of proving that the concerned action is not an adverse action within the meaning of this policy is on TARSHI, and not on the Whistleblower.
- Within 30 days of the receipt of the complaint relating to an adverse action, this Committee shall investigate the allegations made by the Whistleblower and shall direct proper remedial action, including immediate cessation of the adverse

action, restoring the original working conditions of the Whistleblower, prior to them making a disclosure under this policy, and payment of compensation

9. Disqualification

9.1. While it will be ensured that genuine Whistleblowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action of the strictest kind.

9.2. A Whistleblower's right to protection from retaliation does not extend to immunity for any complicity in the matters that are the subject of the allegations or an ensuing investigation or any other misconduct or wrong-doing. If the Whistleblower themselves is complicit in the commission of a wrongdoing which is being complained of, then they cannot use this Policy to protect themselves.

9.3. This policy may not be used as a defence by an employee against whom a decision relating to employment (which may be an adverse decision) has been taken for legitimate reasons under organisational rules and policies.

9.4. A Whistleblower who makes any Disclosure/s, which upon investigation is found to be mala fide or malicious or been subsequently found to be frivolous shall be subject to disciplinary action.

10. Amendment

TARSHI reserves its right to amend or modify this Policy in whole or in part, at any time.